

# November 8, 2022 Resolution & Budget Opening Items

Fund/Dept.	Account #	Account Name	Incr/(Decr)	Rev/	Reason
<b>FUND 10 GENERAL FUND</b>					
Corrections	1020230-560252	Equip Rep Contract	\$ 86,000	E	Expenses for SCRAM 24/7 with offsetting reimbursement
Corrections	1020230-472000	Jail Fees	\$ 86,000	R	Expenses for SCRAM 24/7 with offsetting reimbursement
Animal Care	1020253-474203	Misc Grants	\$ 4,800	R	Unanticipated grant revenue with off set of expenses in operating supplies
Animal Care	1020253-540250	Operating Supplies	\$ 4,800	E	Unanticipated grant revenue with off set of expenses in operating supplies
Non-Departmental	1010150-590910	Transfer Out	\$ 75,000	E	True-up Commissary fund to ensure that there is not a negative fund balance at year-end.
Vehicle Maintenance	1040152-540693	Expense Reduction	\$ 10,000	E	Department took expense reductions through various accounts, but the total reduction was left in. This corrects that error.
Non-Departmental	1010150-492100	Transfer In	\$ 627,697	R	Fund balance from Fund 14 - Paramedic to Fund 10
<b>Fund Balance Increase/(Decrease)</b>			<b>\$ 542,697</b>		
<b>FUND 14 PARAMEDIC</b>					
Paramedic	1420215-590910	Transfer Out	\$ 627,697	E	Fund balance from Fund 14 - Paramedic to Fund 10
<b>Fund Balance Increase/(Decrease)</b>			<b>\$ (627,697)</b>		
<b>FUND 18 TOURISM</b>					
Tourism	1810172-491000	Sales of Fixed Assets	\$ 44,175	R	Sale of north covered riding arena at the LEC.
Tourism	1810172-560260	Bldg & Grnds Maint	\$ 17,000	E	Increase of revenue and expenses for unanticipated demolition costs of LEC expansion.
Tourism	1810172-560260	Bldg & Grnds Maint	\$ 27,000	E	Increase of revenue and expenses for unanticipated demolition costs of LEC expansion.
Tourism	1810172-510110	Payroll	\$ 9,142	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520131	Payroll Taxes	\$ 699	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520132	Workers Comp	\$ 158	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520133	Medical	\$ 9,213	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520134	Retirement	\$ 2,913	E	Increase of wages and benefits for conversion of one part-time position to full-time.
<b>Fund Balance Increase/(Decrease)</b>			<b>\$ (21,951)</b>		
<b>FUND 24 PUBLIC WORKS</b>					
Public Works	2440410-555310	Prof/Tech	\$ 300,000	E	Increase of Prof/Tech expenses for ESI Engineering for West Davis Corridor
Public Works	2440410-495100	Sundry Revenue	\$ 565,000	R	Reimbursement by UDOT for Prof/Tech expenses related to ESI Engineering West Davis Corr.
<b>Fund Balance Increase/(Decrease)</b>			<b>\$ 265,000</b>		
<b>FUND 42 DEBT SERVICE CONSTRUCTION</b>					
Debt Service Construct	4210248-492000	Bond Proceeds	\$ 47,835,000	R	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
Debt Service Construct	4210248-492050	Bond Premium	\$ 2,165,000	R	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
Debt Service Construct	4210248-600702	Construction	\$ 1,000,000	E	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
Debt Service Construct	4210248-600701	Architect	\$ 100,000	E	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
<b>Fund Balance Increase/(Decrease)</b>			<b>\$ 48,900,000</b>		
<b>FUND 46 HEALTH CAPITAL PROJECTS</b>					
Health Capital Projects	4610930-610730	Land Improvements	\$ 100,000	E	Expenditures for parking lot project.
<b>Fund Balance Increase/(Decrease)</b>			<b>\$ 100,000</b>		
<b>FUND 52 INMATE COMMISSARY</b>					
Inmate Services	5280682-492100	Transfer In	\$ 75,000	R	True-up Commissary fund to ensure that there is not a negative fund balance at year end.
<b>Fund Balance Increase/(Decrease)</b>			<b>\$ 75,000</b>		
<b>NET (USE OF) / CONTRIBUTION TO FUND BALANCE</b>					
<b>Total Revenue Increase/(Decrease)</b>			<b>\$ 51,402,672</b>		
<b>Total Expenditure Increase/(Decrease)</b>			<b>\$ 2,369,623</b>		
<b>Total Fund Balance Increase/(Decrease)</b>			<b>\$ 49,033,049</b>		

Resolution:

Attest:

Curtis Koch, Clerk/Auditor

Randy B. Elliott, Commission Chair